

Operational Review of the Assessing Department

TOWN OF FRAMINGHAM, MASSACHUSETTS



September 27, 2012

TABLE OF CONTENTS

September 27, 2012

1. EXECUTIVE SUMMARY	1
2. PROJECT INTRODUCTION AND PROFILE OF THE ASSESSING DEPARTMENT	9
3. ANALYSIS OF STAFFING, OPERATIONS AND CUSTOMER SERVICE	20

1. EXECUTIVE SUMMARY

The Town of Framingham retained the Matrix Consulting Group to conduct an operational review of the Assessing Department for the Town of Framingham. This operational review resulted following increased concerns by many groups and individuals following the valuation and property tax calculations conducted last year. An overriding goal of this effort was to increase transparency within the Assessor's Office to educate the public and ensure confidence in the activities they undertake.

1. SUMMARY OVERALL FINDINGS.

A major impetus for this Operational Review of the Assessing Department was the increase in the residential property tax rates last year resulting from the overall increase in residential values and decrease in commercial values. The recommendations provided in this report are designed to strengthen the Assessing Department, in general, to reduce the likelihood of errors entering into the assessing process and to increase transparency of the assessing process, where appropriate.

It is important to note that there is no absolute method for ensuring that a situation, similar to what occurred last year, will not occur in the future. However, through improvement in internal operations, the Town of Framingham can reduce the likelihood that it occurs in the future and enhance staff's ability to identify early the potential for the situation occurring and providing early notification to Town Administration and Elected Officials.

The net result of our review does not demonstrate a single error in judgement, flaw in the process, or utilization of incorrect data that contributed to the situation. We

find that the Town of Framingham has in place an Assessing Department that operates in a similar manner to many others within Massachusetts, and that understands and utilizes accepted assessing practices. The driving variable in the decline in the commercial valuation was the market rental rates utilized for determining commercial assessments. While the process utilized to develop these rates are appropriate, the project team could not validate the process used to develop the specific rental rates utilized due to the lack of documentation of the decision-making process on this issue.

Key findings that were developed through this assessment include the following:

- Detailed summary documentation is lacking and not maintained regarding some assessing processes utilized, data analyzed, and conclusions reached by assessing staff.
- Data and assumptions utilized by the Chief Assessor should be shared, early and often, with the Chief Financial Officer, Town Manager, and Board of Selectman to increase transparency.
- The Chief Assessor should ensure that a “second look” at the data and assumptions developed for the valuation process occurs by other individuals / entities prior to final valuation calculations. This second look can occur by other staff trained in the process or by use of an external contractor.
- Some residents, based upon interviews with aggrieved parties, do not fully understand the assessment process that is utilized to determine property valuations.
- Information readily available and customarily provided to the public (in the Assessing Office or on the Town’s website) is not sufficient to provide understanding to residents. This lack of information, coupled with the lack of full understanding mentioned in the prior point, leads to mistrust and confusion regarding the assessing process.
- The lack of cross-trained staff members and work activities that can only be performed by a single individual (most significantly, the Chief Assessor’s duties) presents an point of vulnerability to the Town.
- Staff performance and workloads should be more closely managed and tracked for accountability and management of the process.

In reviewing the recommendation in totality, one must keep in mind that property assessment is an “art” rather than a “science”. While hard data is utilized as data inputs into the overall assessing process, Chief Assessors (in all communities) are employed to utilize their professional judgement in making decisions regarding assessments. The recommendations developed and presented have been designed to demonstrate methods by which the Town Board, Town Administration, residents and other interested stakeholders can have a greater level of confidence in the decisions that are made and the process utilized.

The greatest concern noted in this report – and recommendations that should be addressed as priorities – relate to the lack of documentation present for some actions employed in the past (making recreation of the decision process difficult at best – and impossible, in some cases), the vulnerability of the organization by having some key positions (Chief Assessor specifically) within the organization where no other individual is capable of performing the duties of the position. This presents not only a risk to the organization but an inappropriate level of responsibility for a single individual.

2. KEY THEMES OF THE RECOMMENDATIONS.

The detailed listing of recommendations, placed in the format of an implementation plan, is included within the Technical Appendix Report as Appendix A. These recommendations were developed to not only strengthen internal operations, but to address potential “sources of error” that could impact assessing decisions / processes. The presence of a specific recommendation does not mean that this has contributed to the issues of the last year – but denotes only a way for the Town of

Framingham to improve operations and reduce the likelihood of error entering into the process.

The following points summarize the key themes contained within these recommendations and the highest priority action items that should be addressed.

A. INTERNAL CONTROLS AND DOCUMENTATION.

Of all the thematic areas of recommendations, the enhancement of internal controls and documentation maintained regarding assessing actions and decisions made is the most important. It is also not a difficult one to rectify.

- Internal controls must be enhanced through additional training of assessing staff on the CAMA system, cross-training staff so for all functions there is more than one individual involved, reducing workload associated with the duties of Chief Assessor so more focus is placed on high-priority functions, and significantly increasing documentation within the office related to assessment decision on key variables in the process (market rents, vacancy rates, etc.). This data should be reviewed with the Chief Financial Officer and Town Manager in advance.
- The data utilized should be shared with the Board of Selectmen, and the public, during the presentation of preliminary valuation estimates (in the spring) and final valuations (in the fall).
- The additional contractual funds allocated to the Department in the last budget cycle should be utilized to provide additional support for the commercial assessment process.
- The Department should implement a greater focus on record-keeping specifically related to the data utilized in developing key assumptions / data points that are utilized in the assessment process. Most specifically, this relates to the rates assigned by the assessor for the following: market rental rates, vacancy rates, and expense ratios.
- Performance standards and workload guidelines (i.e. – inspection workload) should be developed for key work activities and processes in the Department. Quarterly reports should be presented to demonstrate the performance of staff in meeting the adopted standards.

These recommendations were developed to systematically reduce the risk facing the Town from inconsistent or limited documentation, and to enhance confidence in the professional judgement exercised by Assessing staff.

B. TRANSPARENCY OF OPERATIONS AND THE PROCESS.

To enhance public confidence in the assessment process and expand public access to relevant information, the following are key recommendations that should be implemented:

- Transparency of the assessing process should be improved through orientation sessions provided to the Board of Selectmen by the Chief Assessor, expansion of information available on the website, and significantly increased documentation on data utilized in developing key data elements utilized in the assessment process.
- The Assessor should provide additional detail documenting the assumptions developed and utilized in preparing the preliminary (spring) valuation estimates and the final valuation estimates (submitted to the State). The information presented should include a description of the specific sources of information (such as COSTAR, Korpacz Reach Estate Investor Study (REIS0, Price Waterhouse Coopers publications, and informal surveying of commercial brokers) that are utilized by the Assessor. Copies of the relevant documents validating the data utilized should be provided to validate and support the rates utilized by the assessor in establishing local market office rents, vacancy rates, and expense ratios for commercial properties).
- The Department should implement a management reporting process whereby goals and objectives of the Assessor are defined, measured and reported. This will ensure that stakeholders are apprised of the important facets of the organization, as well as the Department's performance against stated objectives.
- The Town should consider transitioning to a Board of Assessors that is independent of the professional staff in the Assessing Department.

There is a strong need to expand the transparency of operations both as a best practice and to regain any public confidence lost during the events of the last year. As noted throughout the report, many processes and procedures currently in place conform

to best assessing practices. The areas of liability relate to the documentation maintained and internal controls.

C. CUSTOMER SERVICE ENHANCEMENTS.

Through-out the project, there were several indications of a need to enhance the level and type of educational and support services provided to residents. This was most notable during interviews with aggrieved parties. The following are the key recommendations provided to address these issues:

- Customer service should be enhanced through implementation of performance standards, increased training of assessing staff, implementation of a customer feedback system, and expansion of the information available on the website.
- The Town should conduct more public education for commercial properties regarding the requirements for completing the income and expense surveys and the penalty for non-compliance.
- The Department's web site should be expanded to include more topical information related to the assessing process, the role of the Board of Assessors, the Appellate Tax Board, personal property, and commonly used forms. The website should be viewed as an educational tool to answer commonly asked questions, and to provide information that may reduce the number of residents that must call or come into the office. This is especially important to provide information desired by residents – as evidenced by feedback received from our interviews with aggrieved parties.
- The Department should implement customer feedback cards to solicit information regarding the level of service provided to the public.

The implementation of these recommendations are designed to improve service to the public, provide more information and documentation online, and make procedures more understandable.

D. PROCESS AND OPERATIONAL IMPROVEMENTS.

This final section of key recommendations, focuses on specific actions that should be taken to improve internal processes and operational practices. There are

many more internal operational practice improvements / recommendations contained in the complete listing of recommendations in Appendix A.

Key recommendations include:

- The Town should implement electronic transmittal of building permit data to the Assessor's Department to reduce duplicative work and increase data integrity.
- Consideration should be given to conducting field inspections for all building permits that are issued a certificate of occupancy as these are issued.
- The Town of Framingham should make greater use of technology to automate and improve consistency in the assessing process. The Town should provide field access for assessing staff to the assessing software (and longer-term, building permit information). Additionally, GIS technology should be utilized in the Assessing Department.
- A summary document outlining major mass valuation changes that are made to residential properties, whether by entire neighborhoods or type of residential structure, should be developed and published to assist in educating resident why some valuations change annually in an amount that differs from other classes of residential properties.

E. STAFFING.

Key recommendations designed to improve staff utilization and decrease organizational risk from a lack of succession planning, include the following:

- Staffing Levels as currently budgeted and allocated (including the recently added two positions) are appropriate overall to complete work activities in a timely and thorough manner. Consideration should be given to reclassifying the data collector positions to Field Assessor positions. One position should be allocated, at least half-time, to support the commercial assessment process.
- Staff workloads should be more closely monitored and equalized within the office.
- It is critical that staff be further cross-trained to eliminate all critical assessing processes that are currently supported by only one trained member of staff. These processes include the commercial assessment process, portions of the residential assessment process, and to a more limited extent the personal property process.

- Succession planning should be undertaken to ensure the Town has one fully trained backup position for all critical positions within the Assessing Department. Presently, there are many critical functions that are only capable of being performed by the Chief Assesor leaving the Town in a vulnerable position should this individual leave or be unable to perform the duties of the position.
- Staff training must be increased to strengthen staff skills related to assessment procedures and utilization of the assessing software.

These recommendations will enhance the professionalism and abilities of authorized staff to perform the duties required within the Assessing Department. Additionally, they will reduce organziational risks associated with the lack of succession planning and cross-trained individuals.

Implementation of these and the other operational improvements will enable the Town to further improve an Assessing Department that is already operating in accordance with a large number of best practices.

2. INTRODUCTION TO THE STUDY AND DESCRIPTIVE PROFILE OF THE ASSESSING DEPARTMENT

The Town of Framingham retained the Matrix Consulting Group to conduct an operational review of the Assessing Department for the Town of Framingham. This operational review resulted following increased concerns by many groups and individuals following the valuation and property tax calculations conducted last year. An overriding goal of this effort was to increase transparency within the Assessor's Office to educate the public and ensure confidence in the activities they undertake. Within this study, the Matrix Consulting Group analyzed the following specific areas:

- The range and extent of services provided by the Town of Framingham in its assessing and customer services areas, as well as an assessment of the information systems and workflow processes utilized by Department staff;
- The staffing needs and assignments within the Assessing Department;
- How current services in Framingham compare to 'best practices' in other well-managed assessing departments, and against recommended practices from the International Association of Assessing Officers (IAAO).
- A review of questions provided by the Board of Selectman and Ways and Means Committee and the answers provided by the Assessor's Office to determine whether the response was complete, accurate and appropriate.
- Sampling of commercial and residential valuations to determine if appropriate assessing practices were utilized (including data utilized in key variables) to achieve final assessments on properties.

Each of these tasks assisted the project team in developing an understanding of the operational and procedural practices employed within the Town of Framingham Assessing Department.

1. DESCRIPTION OF STUDY METHODOLOGY

The Town of Framingham, in its latest property revaluation process, which culminated in the Fall of 2011 with the issuance of FY2012 tax bills, experienced a significant increase in the values of its residential real estate relative to its commercial, industrial and personal property base. This resulted in a transfer of a portion of the tax burden to the residential property class and away from the commercial, industrial and personal property base. This relative shifting of the tax burden in the Town resulted in this evaluation of its assessing methodology. Although the values and methodologies were reviewed and approved by the Massachusetts Department of Revenue, the Town desired a more focused review on the internal operating practices and procedures to develop an understanding of alternative approaches that could be implemented to potentially prevent this in the future and/or general opportunities to improve operations within the Assessing Department.

This study was undertaken to accomplish this goal. In conducting the study, the project team undertook the following tasks and methodologies:

- **Developed an understanding of key issues impacting the operations of the Assessing Department.** This included the determination of objectives and goals of the Division, operating and staffing issues, historical impacts of growth, adequacy and extent of data capture and management reporting capabilities, resource constraints, service delivery philosophy, and other key internal issues.
- **Developed an understanding of the organization and staffing of the Department.** This also included a determination of key roles and responsibilities of each staff member, including interviews with each of the current employees of the Department and other key individuals within the organization.
- **Developed a Profile of Operations detailing the number of staff in the Division, their responsibilities, the organizational structure, and historical workloads and service levels.** This profile is included in this report for ease of reference and to provide a “baseline” reference for the current organizational

structure, staffing levels and roles and responsibilities of individual staff members.

- **Evaluated staff utilization and availability, as well as service levels for the Department.** As part of this step, the project team obtained availability data for each staff member over the past year, and performed observations to determine the manner in which customer service interaction is handled.
- **Evaluated Departmental services within the context of “best practices.”** These practices assisted the project team in identifying particular strengths, as well as improvement opportunities for the Assessing Department. These best practices are drawn from a variety of sources including professional associations (such as the International Association of Assessing Officers (IAAO)), practices utilized by progressive and highly functioning assessing departments, and our experience evaluating other assessing operations.
- **Conducted file sampling and data analysis.** This analysis included sampling property information and records from each of the major property classes to determine the variables / factors that impacted the assessing valuations achieved, and to evaluate staff compliance with assessing practices such as frequency of inspections.
- **Conducted interviews with aggrieved parties.** These interviews, conducted in a confidential manner, were designed to ensure the project team heard directly from impacted individuals in the community. The goal was to establish and understanding of the concerns, issues and questions held by these individuals regarding the assessment process and services provided.
- **Developed the final report.** The report incorporates the findings and recommendations resulting from the project team’s interviews, observations and analyses.

Through the interview, data collection, survey, observation and analysis tasks described above, the Matrix Consulting Group developed issues to be addressed in the form of this final report.

2. STRUCTURE OF THE REPORT

The Matrix Consulting Group has prepared this analysis of the Framingham Assessing Department, and has organized the report in the following manner:

- **Chapter 1** – presents the introduction and executive summary.

- **Chapter 2** – presents the profile of the Assessing Department. This describes the operations, organization and workloads of the Department
- **Chapter 3** – presents an analysis of the best management practices evaluations including identification of departmental strengths, opportunities for improvement, and specific recommendations that should be implemented.
- **Chapter 4** – presents an analysis of the staffing requirements, operational and customer services practices for the Department.
- **Appendix A** – provides a detailed table of recommendations. For each recommendation, there is a suggested priority and timeframe for implementation, identification of responsible party to implement, and an estimated cost if one is available.
- **Appendix B** – provides a detailed best management practices assessment that outlines key operational practices, identifies whether it is currently a strength or opportunity for improvement in the Town of Framingham, and recommendations to address any opportunity for improvement.
- **Appendix C** – provides a summary of the file sampling conducted on commercial properties to ascertain variables and factors impacting the change in valuation between years.
- **Appendix D** – provides an additional assessment of the commercial assessment process against specific recommended practices outlined by the International Association of Assessing Officers (IAAO).

All appendices have been compiled into a “Technical Appendix” for this report.

The following section provides a descriptive profile of the Assessor’s Department of the Town of Framingham. The purpose of the descriptive profile is to document the project team’s understanding of the Assessor’s Department’s organization, allocation of staff by function, and principal assigned responsibilities of staff. Data contained in the profile was developed based on the work conducted by the project team, including:

- Interviews with key internal staff, including all assessor’s department staff, and the Finance Director. Additional interviews will be conducted as well as follow-up interviews with staff, as needed, during the analytical phase of the project.
- Collection of various data describing organization and staffing, workload and service levels as well as costs.

- Documentation of key practices as that relates to work planning and scheduling, policies and procedures, as well as work processes.

The descriptive profile does not attempt to recapitulate all organizational and operational facets of the Assessor's Department. The structure of this Descriptive Profile is as follows:

- Background information about the Assessor's Department.
- Organizational chart of the Assessor's Department and key functions showing all staff positions including reporting relationships.
- Summary descriptions of key roles and responsibilities of staff. The responsibility descriptions provided in the descriptive profile also summarize the team's understanding of the major programs and service activities to which staff throughout the Assessor's Department are currently assigned. It should be clearly noted that responsibility descriptions are not intended to be at the "job description" level of detail. Rather, the descriptions are intended to provide the basic nature of each unit and assigned positions including staffing levels and work schedules, program targets and service descriptions.
- Where necessary to better describe allocations and scheduling, additional charts are provided (e.g., scheduling, workload data, etc.)

The sections, which follow describe our current understanding of the Assessor's Department by key function and position.

3. OVERVIEW OF THE ASSESSOR'S DEPARTMENT

The Assessor's Department is charged with the assessment of all real and personal property in the Town of Framingham and the issuance of excise tax bills, as well as the processing of abatements and exemptions. Further, the Department ensures the continuous update of property valuations through analysis of sales and the inspection of new and altered properties, and coordinates with the Massachusetts Department Revenue for the triennial certification of these values.

The Department's decisions are subject to appeals by applicants to the Boards of

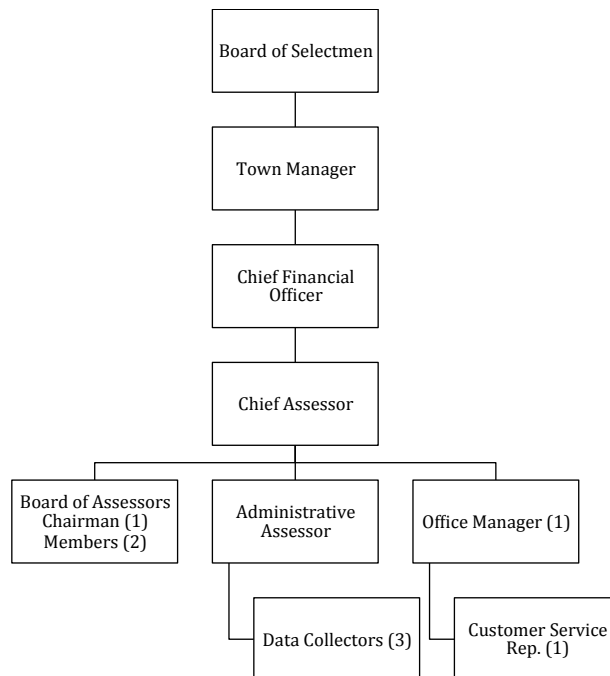
Assessors and ultimately to the Appellate Tax Board. The Board of Assessors is composed of three individuals including the Chief Assessor for the Town of Framingham, and two other individuals. Both of the other individuals are experienced assessors and all three members are M.A.A. certified.

The section, which follows, presents the current organizational chart for the Assessor's Department.

2. CURRENT ORGANIZATION

The Assessor's Department currently has 7.0 fulltime equivalents. The number of funded positions has remained relatively constant the last several years but represent a decrease from historical levels. During the most recent budget cycle, the Department was authorized to add two new positions – one data collector and one administrative assistant position. The organizational chart, which follows, presents the current number of authorized positions in the Assessor's Department.

Current Organizational and Reporting Structure of the Assessor's Department Town of Framingham, Massachusetts



As shown in the table of organization, the Assessor's Department has 7.0 fulltime positions. As previously noted, two additional positions – one Data Collector and one Customer Service Representative – have been added to the authorized staffing levels during the most recent budget cycle. The points, which follow, provide a discussion of the information contained in the table of organization.

- The Assessor's Department has seven fulltime equivalents working in the Department. The Department has a three member Board, which includes the Chief Assessor as Chairman.
- In addition to the fulltime personnel, there is a small amount of contractual funds that were added to the budget for the coming fiscal year to enable the department to employ some limited contractual assistance for commercial assessment or personal property assistance.
- At the present time, the department does not make use of any seasonal staff assistance or significant contractual assistance in the performance of assigned duties. All duties assigned to the department are performed by the seven full-time staff members with the exception of litigation support, which is handled by contact Attorney.

The section, which follows, presents the roles and responsibilities of staff assigned to the Assessor's Department.

3. ROLES AND RESPONSIBILITIES

The table, which follows, presents a summary of the roles and responsibilities of each classification and staff position in the Assessor's Department. This list of responsibilities is not intended to provide a comprehensive job description, rather, a brief summary of key job characteristics.

Unit / Position	No. of Positions		Responsibilities
	Auth	Current	
Administration			
Board of Assessors	3.0	3.0	<ul style="list-style-type: none">• Board includes Chief Assessor as the Chairman of the Board.• Hears appeals (abatement applications) of property assessments from residents who file within the required timeframe.• Hold abatement workshops, as needed, to inform public of the process and purpose of the abatement process.

TOWN OF FRAMINGHAM, MASSACHUSETTS
Operational Review of the Assessing Department

Unit / Position	No. of Positions		Responsibilities
	Auth	Current	
Chief Assessor	1.0	1.0	<ul style="list-style-type: none"> • Provides overall management and direction of the Assessor's Department. Note that the Assessor serves as both the Department manager and Chairman of the Board of Assessors. • Serves as the Chairman of the Board of Assessors and thereby researches, analyzes on abatement and exemption applications and determines the disposition of each application. • Conducts majority of commercial assessments including performing sales validation, market research and appraisal of commercial industrial properties. • Handles all litigation support as staff representative. • Oversees contractual Attorney who assists Department on all litigation issues. • Principal individual responsible for more advanced features / functionality of the CAMA system. • Provides oversight and guidance with respect to residential assessments. • Determines final valuation on all residential properties. • Coordinates with other Town departments to ensure required information is provided to the Assessing Department. • Responsible for handling overvalue applications and abatements. • Represents the Department at Appellate Tax Board hearings. • Manages vendors, including contracts for personal property, cyclical inspections, and excise. • Works closely with the Department of Revenue to coordinate the certification of data and the tax rate recapture process.
Administrative Assessor	1.0	1.0	<ul style="list-style-type: none"> • Provides support to the front counter staff, handles difficult issues, technical questions, and abatements. • Along with the Director, and as assigned, conducts special projects including works with the Department of Revenue to coordinate the certification of data and the tax rate recapture process. • Provides oversight and guidance with respect to residential assessments. • Supervises three data collectors. • Primary individual responsible for all personal property assessments. Approximately 1,000 personal property accounts. • Can assist with residential inspections, as needed, if data collectors falling behind on completion. • Processes all abatement applications, assists in presentation of abatement meetings for public,

TOWN OF FRAMINGHAM, MASSACHUSETTS
Operational Review of the Assessing Department

Unit / Position	No. of Positions		Responsibilities
	Auth	Current	
Data Collector	3.0	3.0	<ul style="list-style-type: none"> • Responsible for conducting residential inspections, including new construction, alterations and additions, sale verifications, cyclical inspections, etc. • Conducts inspections related to abatement requests. • On all inspections, responsible for verifying property and structure dimensions, characteristics, and features. • One data collector has begun assisting Chief Assessor with some commercial assessment functions. • Assist, as required, in office to assist customers with questions, clarifications, and understanding of processes and procedures. • May assist with income and expense summary data entry as required.
Office Manager	1.0	1.0	<ul style="list-style-type: none"> • Conducts general office administrative functions including ordering supplies, payroll processing, updating records, etc. • Enters all data received from Building Department related to building permits issued on a monthly basis into assessment system. • Processes deeds, checks data, files, updates records. • Processes address changes related to property tax bills. • Provides assistance with excise tax problems to Customer Service Representative. Oversees overall excise tax process. • Handles all applications for clause exemptions – veteran, senior limited income, blinds, etc.
Customer Service Representative	1.0	1.0	<ul style="list-style-type: none"> • Handles all public interactions from residents on phone or in-person. Answers questions or directs to appropriate individual within the office. • Responsible for processing excise tax program including abatement requests. • Processes excise tax refunds. • Prepares daily and weekly reports to document work conducted. • Verifies abatement addresses. • Deposits funds received with the Collector.

The section, below, provides a review of the data collected by the project team.

4. SUMMARY WORKLOAD AND SERVICE LEVELS

The table, which follows, presents the key workload and service level data collected during this project.

TOWN OF FRAMINGHAM, MASSACHUSETTS
Operational Review of the Assessing Department

Characteristic	Description												
Hours of Operation and Schedule	<ul style="list-style-type: none"> • Work hours are from 8:30 am – 5:00 pm, Monday – Friday. • On Thursday, office is open until 8:00 p.m. 												
Coverage Area	<ul style="list-style-type: none"> • Responsible for personal and real property appraisals for all residential, commercial and industrial properties in the Town of Framingham.. • The Chief Assessor is responsible for developing the commercial real estate valuations. • There are three data collectors responsible for all residential inspections in the Town, including inspections for cyclical, new construction, building permits, etc. • Personal Property discovery and verification is provided in the Town principally by the Administrative Assessor. • The Town has a split tax rate. At the present time, the maximum shift had been employed. FY2012 tax rates are: <ul style="list-style-type: none"> – Residential: \$16.94 per \$1,000 – Commercial: \$38.05 per \$1,000 												
Training and Certification	<ul style="list-style-type: none"> • The Chief Assessor is MAA certified, as are the two other members of the Board of Assessors. • Most data collectors have current, or previously held, certifications in real estate, residential appraisal, etc. • Staff are not required to be MA Accredited Assessor's; however, several are working toward this. 												
General Workload and Service Levels	<ul style="list-style-type: none"> • The table, below, presents the FY 2012 real property parcels and personal property accounts, and total valuation. <table border="1"> <thead> <tr> <th>Parcel Type</th><th>Parcel Count</th></tr> </thead> <tbody> <tr> <td>Residential</td><td>18,067</td></tr> <tr> <td>Apartments</td><td>254</td></tr> <tr> <td>Commercial / Industrial</td><td>1,141</td></tr> <tr> <td>Exempt</td><td>824</td></tr> <tr> <td>Total</td><td>20,286</td></tr> </tbody> </table> • There are approximately 1,000 personal property accounts in the Town of Framingham. • The Assessor's Department is responsible for receiving applications for abatements, reviewing and making determinations regarding whether or not to administratively grant an abatement. During CY2012, 1,196 abatement requests were received including 1,122 residential and 35 personal property. Historically, abatement requests ranged around 200 to 300 annually. 	Parcel Type	Parcel Count	Residential	18,067	Apartments	254	Commercial / Industrial	1,141	Exempt	824	Total	20,286
Parcel Type	Parcel Count												
Residential	18,067												
Apartments	254												
Commercial / Industrial	1,141												
Exempt	824												
Total	20,286												

3. ANALYSIS OF STAFFING, CUSTOMER SERVICE AND OPERATIONS.

This chapter presents an analysis of the Assessing Department's overall operations with particular focus on staffing requirements, customer service, and operational practices. Within the operating practices review, a specific discussion of the situation that arose during the last year that gave rise to concerns about the Department's operations are addressed.

It should be noted that there have been some recent changes in both personnel, as well as the assignments of current personnel over the last several years. There have been recent turnover in staff that have impacted operations and the addition of new staff members. Although some degree of personnel turnover does not appear out of the normal range expected in a smaller organization, it can be expected that there may be some short term decrease in productivity as personnel become accustomed to their new positions. This is particularly true of relatively small organizations for which a single personnel change represents a substantial percentage of the total work force, as is the case with the Assessing Department in Framingham.

1. THE ASSESSING DEPARTMENT GENERALLY CONFORMS TO ACCEPTED INDUSTRY PRACTICES FOR CONDUCTING THE RESIDENTIAL AND COMMERCIAL VALUATION PROCESS BUT SHOULD INCREASE INTERNAL CONTROLS AND DOCUMENTATION.

The Town of Framingham is fortunate to have many staff within the Assessing Department that are certified by appropriate state Assessing organizations. These certifications denote a level of professionalism and training needed to ensure staff have an in-depth understanding of assessing practices. Additionally, the Department has

some staff with extended years of experience in the profession. Without reiterating all of the best practices evaluation factors addressed in an earlier chapter, the Department has in place procedures that incorporate the following summary elements of their inspection process:

Commercial

- Sales are validated and analyzed annually and utilized in assessing current market conditions.
- Properties are inspected in accordance with state requirements.
- All properties with building permits active during the year are inspected to assess percent complete and valuation adjusted that is warranted.
- Income and expense data surveys are utilized for collection of market data.
- The Department utilizes the three approaches to valuations for commercial properties (income, sale comparison, and cost approach).
- A variety of data sources are utilized to establish market rental rates, vacancy rates, etc. for commercial properties. These sources include published market data, self-acquired data (i.e. – from brokers, local market knowledge).

Residential

- Sales are validated and analyzed annually and utilized in assessing current market conditions.
- Each property is inspected in accordance with the state required cyclical inspection cycle.
- All properties with building permits active during the year are inspected to assess percent complete and valuation adjusted that is warranted.
- Mass appraisal principles are utilized as part of the valuation / equalization process for residential properties.

From our review of the procedures utilized by the Town of Framingham Assessor's Office, the procedures utilized in Framingham match those utilized by other communities and as recommended by professional assessing organizations. It is important to note, that since some aspects of the process are not currently documented in a detailed manner (i.e. – all data sources utilized and the specific data utilized from the source, and how they contributed – or even if they did). This lack of documentation of the specific decision-making process regarding how various data points were utilized in reaching final value determinations for use in the commercial valuation process limited what validation the project team could make. The process and procedure described by the Chief Assessor during interviews and documents reviewed by the project team is consistent with industry best practices for assessing practices. However, we cannot validate the extent to which these procedures were actually utilized or how

acquired data factored into the development of final figures used in the valuation process during the assessment cycle last year.

However, there are several key procedural / process issues that must be addressed and strengthened in order to provide a greater level of transparency and confidence in the process employed:

- The Department should implement a greater focus on record-keeping specifically related to the data utilized in developing key assumptions / data points that are utilized in the assesment process. Most specifically, this relates to the rates assigned by the assessor for the following: market rental rates, vacancy rates, and expense ratios.
- This documentation should include all data (with source noted) referenced and utilized by the Chief Assessor in reaching decisions regarding the values to be employed in the assessment formula. Prior to finalization, this data should be reviewed by other assessing staff and/or by a contracted vendor to provide a review of the data and validation of the assumptions that were reached.
- This review should be focused primarily, though not exclusively, on the market rental rates utilized for various property classifications in Framingham as this was the variable that resulted in the large swing in valuation rates for commercial properties that led to the concerns last year with the assessing practices. The file sampling data leading to this determination is enclosed as appendix B.
- The data utilized (with reference to the source of the data) should be shared with the Board of Selectmen, and the public, during the presentation of preliminary valuation estimates (in the spring) and final valuations (in the fall). This will increase transparency in the process and may reduce perceptions regarding the validity of the process. Key data sources and values that should be shared include:
 - COSTAR documentation
 - Korpacz Real Estate Investor Study (REIS)
 - Price Waterhouse Coopers publications
 - Summary of commercial broker survey (if conducted)
 - Similar data sources that the Chief Assessor utilizes in making his determination on data values for commercial assessments.

This information should be provided to demonstrate the breadth of data reviewed, considered and evaluated by the Chief Assessor prior to making his final determination of the market rental rates, vacancy rates, and expense ratios to utilize for conducting commercial valuations. They should not be viewed as the specific rates that should be utilized. The availability and dcoumentation of

this data would have made it much easier for all parties to evaluate the activities that occurred last year, and evaluate the sufficiency and appropriateness of the assessing judgement utilized.

- A summary document outlining major mass valuation changes that are made to residential properties, whether by entire neighborhoods or type of residential structure, should be developed and published to assist in educating resident why some valuations change annually in an amount that differs from other classes of residential properties. This document should contain the following elements;
 - Summary of the residential assessment process (for background information),
 - Listing of each neighborhood where a mass change occurred,
 - Summary description of the reason for the mass change (i.e. – sales data demonstrates increased / decreased home values for this neighborhood), and
 - Summary of the mass change that was applied (i.e. – percentage change in valuation).

This report should be made available on the Town's website at the same time that notifications are sent regarding new valuations to answer resident questions.

The development of this documentation should assist the Assessing Department not only in demonstrating the level of research and effort utilized to arrive at appropriate rates to utilize in the valuation process, but also to demonstrate the lack of arbitrariness in the process. It will enable others to appropriately question the thought process and decision-making process that was utilized in arriving at key figures employed in calculating commercial valuations.

Recommendation: The Department should implement a greater focus on record-keeping specifically related to the data utilized in developing key assumptions / data points that are utilized in the assessment process. Most specifically, this relates to the rates assigned by the assessor for the following: market rental rates, vacancy rates, and expense ratios.

Recommendation: Prior to finalization, this data should be reviewed by other assessing staff and/or by a contracted vendor to provide a review of the data and validation of the assumptions that were reached.

Recommendation: The data utilized should be shared with the Board of Selectmen, and the public, during the presentation of preliminary valuation

estimates (in the spring) and final valuations (in the fall). This will increase transparency in the process and may reduce perceptions regarding the validity of the process.

Recommendation: A summary document outlining major mass valuation changes that are made to residential properties, whether by entire neighborhoods or type of residential structure, should be developed and published to assist in educating resident why some valuations change annually in an amount that differs from other classes of residential properties.

1. THE ASSESSING DIVISION SHOULD PROVIDE A GREATER DEGREE OF COMMUNICATION TO THE TOWN BOARD ON THE ASSESSING PROCESS.

Interviews indicate that the Department has not adequately communicated the functions and responsibilities of the Assessing Department, its methods of assessment, and other pertinent details of the Department to the Town Board of Selectmen and the public. The function of Assessor is one which is not generally known and understood by members of the general public. Although the specific methods utilized to derive assessed values are technical and little understood outside the financial field, the objectives of the Department are much more easily communicated. The project team believes that the Department should undertake a formal educational process with the Town Board to provide this type of information.

In assembling information to provide to the Board, the project team suggests the following topics:

Session 1:

2. Types of Property
 - a. Real property
 - b. Personal property
3. The Three Methods of Valuation, and Why Each Is Used
 - a. Cost
 - b. Sales

- c. Income
- 4. The Tax Assessor's Role
 - a. Doesn't Determine the Tax Rate
 - b. This is dependent upon the overall cost of Town Government
 - c. The Assessor simply determines value of Town properties
 - d. The effect of Prop. 2.5 on taxes
- 5. The Split Tax Rate
 - a. Method of Calculation
 - b. Variables that impact calculations
 - c. Methods of minimizing swings in valuation
- 6. The Triennial Certification
 - a. What is it?
 - b. The State's role
 - c. What effect does it generally have upon valuations?
 - d. What does it require of the Assessing Department?
- 7. The Appraisal Process
 - a. Mass appraisals and sales analysis
 - b. Cyclical inspections
 - c. Field inspections
 - d. Personal property valuation process
 - e. The appeals process
- 8. Functions of the Office and Data Collector Staff
 - a. Customer assistance and phones
 - b. Data input
 - c. File creation, retention and retrieval
- 9. Functions of the Board of Assessors

This session should be provided to the Board of Selectman at least following every election to ensure that all members of the Board have a consistent understanding of the assessment process.

Additionally, the level of ongoing communication should be increased. The Assessor should share not only the preliminary estimates of valuations that have been

developed, but provide a handout outlining the key assumptions utilized in making these projects to the Board of Selectman during the spring when preliminary estimates are developed and presented regarding budgets assumptions. The assumptions outlined should include data regarding how key assumptions were arrived at and include documentation of the source of these data. For example, rental rates and vacancy rates utilized for the commercial valuation process should be summarized yet provided in enough detail for those reviewing the material to raise appropriate questions regarding the assumptions utilized. Additionally, historical sales information that has been developed to analyze property sales and valuations should be included.

Finally, based upon the Town's recent decision to submit valuations to the state early in the process (approximately September 1st annually) for review to enable the Fall Town Meeting to have an opportunity to review budget allocations, the Assessor should provide this same level of information in conjunction with the property valuations for review.

Recommendation: The Assessor should conduct an orientation and education session for the Board of Selectmen periodically, and at least following each election to educate members on the assessing process.

Recommendation: The Assessor should provide additional detail documenting the assumptions developed and utilized in preparing the preliminary (spring) valuation estimates and the final valuation estimates (submitted to the State). The information presented should include a description of the sources of information utilized by the Assessor, supplemented by copies of relevant documents validating the data utilized.

3. PROJECTIONS INDICATE THAT THE DIVISION IS ON TARGET TO ACCOMPLISH THE REQUIRED NUMBER OF CYCLICAL INSPECTIONS IN THE SIX-YEAR TIMEFRAME WITH THE CURRENT STAFFING LEVEL.

The Massachusetts Department of Revenue, Division of Local Services, periodically issues and updates guidelines for the development of a minimum

reassessment program. The current guidelines were recently updated by the Bureau of Local Assessment and require all cities and towns to annually adjust valuations to reflect changes in the tax base due to new construction, alterations, demolitions, and the like. The Town of Framingham is in compliance with this requirement.

The guidelines also outline the requirements of the State's triennial certification process. In order to achieve certification, the Assessor must maintain, on an ongoing basis, accurate property data through the continuous re-inspection of all property to verify and update existing data. This "cyclical program" requires that each property in the community be inspected "at least once in a fixed period of time." The guideline continues by stating that it is "recommended that a periodic inspection program provide for the inspection of each parcel at least once in every six-year cycle."

To analyze the degree to which the Framingham Assessing Department is meeting the requirements of the cyclical re-inspection plan, the project team analyzed the records of inspections for the previous decade. In conducting this assessment, we identified some issues with the manner in which data is stored within the assessing software (namely that it only stores the date of the last inspection). While historical inspection dates are available in archived files, they are not readily available to evaluate with a proper degree of confidence historical annual inspection levels.

The results are provided in the table below. For years prior to 2011, the inspections listed are only representative of those that have not been reinspected since that time not the total inspections conducted within the year.

Count of year											
Inspection Type	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Complete Inspection	8	8	31	42	51	95	84	95	69	140	386
Info at Door	2	7	38	32	43	78	42	218	102	206	78
E(xterior)?	3			7		3	5	11	5	3	2
Inspection - Refusal					1			1		2	1
Owner-Spouse						2	1	3	3	2	
R(efused)?							1	2			
Exterior Only	3423	607	1229	890	834	890	1311	1444	1145	4655	1289
(blank)	10	12	152	74	55	58	23	33	104	25	52
Grand Total	3446	634	1450	1045	984	1126	1467	1807	1428	5033	1808

As noted, there are some data inconsistencies (including missing inspection types, incorrect dates entered, failure of staff to include their initials when updating records, and the availability of only the last inspection date) that prevent reliance on the historical data. However, the data for 2011 provides a sufficient snapshot of the workload for the office and for an evaluation of required staffing levels. In 2011, the staff of the Assessing Department conducted 5,033 inspections of various types. To accomplish.

As the table above shows, the Assessing Department is able to complete all required cyclical inspections for the Town of Framingham in an estimated four year cycle based upon the level of inspections (5,033) conducted in 2011. The Department should have no issues meeting with six year cycle, especially with the addition of new staff.

An alternative approach to evaluating staffing levels is the number of inspections that can be completed by each staff person during available work hours. Field inspectors should be able to complete an average of 10 inspections per day. Assuming

each individual is assigned to conduct to inspections 210 days per year (allowing for vacations, sick leave, training, etc.) an inspector should be able to conduct 2,100 inspections annually. Some allowance must be made for the number of available workdays in the year, and the probability of the data collector allocating time to any particular category. For the former, it is assumed that the data collector works 210 days per year on inspection activities.

With the three current staff, this would represent 6,300 inspections annually, well above the number needed to complete a six year cyclical inspection cycle. These estimates are based upon International Association of Assessing Officers (IAAO) guidelines for the numbers of expected field inspections per employee. As with any set of guidelines in evaluating productivity and time per inspection, these should be qualified in their use by noting that they assume a “normal” set of properties, with no pervasively unusual characteristics such as rough and uneven terrain, wide distances between a large percentage of parcels in the Town, etc. They also assume a well-planned routing system, and other normalizing traits and work practices. With these qualifications, the project team has discerned no more than a typical number of problem neighborhoods.

Given that the staff members would be able to conduct only cyclical reinspections within an estimated four-year cycle (rather than the required six year cycle) indicates that sufficient capacity exists to conduct other inspections that must be accomplished annually also – such as building permit inspections, appeal inspections, requested inspections, etc.

In evaluating the work activities of the current data collectors, the project team noted that they are functioning much more in alignment with positions typically classified as field inspectors. They perform more than the basic collection of data in the field, and also assign initial valuations, and assist the Chief Assessor as required in completing the valuation process. Many staff have, or previously have maintained, appropriate assessing certifications utilizing their own funds. If upon review, the positions are reclassified to field inspectors, and appropriate certifications are required of staff, the Town should allocate sufficient funds on an annual basis to ensure staff are able to attend the needed course and training to maintain these certifications.

Recommendation: Maintain current staffing in the assessing program. The project team, utilizing IAAO guidelines, has calculated that the three positions allocated to this activity is sufficient to accomplish all inspections in the Town on a six-year cycle while addressing seasonal / annual inspections that must be conducted.

Recommendation: The Town should evaluate the appropriateness of the existing position classifications and consider upgrading the data collector positions to field inspectors.

Recommendation: Sufficient funds should be allocated annually to ensure that all staff can maintain required certifications and attend assessing training.

4. CURRENT STAFFING IS ALSO ADEQUATE TO ACCOMPLISH OTHER DUTIES OF THE OFFICE.

In addition to the staff allocated to assessing functions (Chief Assessor – overall assessing and commercial properties, Administrative Assessor allocated to personal property, and three data collections – mainly assigned to residential properties), there are two staff members allocated to the other functions of the office.

The Office Manager is generally responsible for the office administrative functions (related to payroll, budget administration, supply ordering) and handling all deeds, building permit data entry, record updating, handling exemptions, and assisting, as needed, with excise payments.

The Customer Service Representative is generally responsible for handling all public interactions from residents coming into the office and answering questions or

directing to the appropriate staff member. Additionally, this position is responsible for handling the excise tax program and refunds.

Over the last year, the Assessing Department has been required to keep one of the field data collectors in the office to assist the Customer Service Representative with the daily work load of the office. This has prevented the data collector from carrying a full load of inspection related activities.

During the last budget cycle, the Town allocated two additional staff to the Assessor's Department – one additional data collector and one additional customer service representative. This staff will position the Department to effectively handle existing workloads and allocate staff to perform work associated with their primary job responsibilities. The additional Customer Service Representative will assist the existing position with addressing public questions and requests and handling the excise program. This will free up the data collectors to primarily focus on inspection and assessing related functions.

The new data collector position, will provide the opportunity for the Assessing Department to allocate one of the data collectors to assisting the Chief Assessor in handling the commercial valuation process. At the present time, the Chief Assessor has limited support in completing these activities. Given the high importance that should be assigned to this effort, the Town is operating in a less than ideal position with only one individual performing these duties. One data collector should be assigned at least half-time to assisting with the commercial valuation inspections and process.

Overtime, all data collectors should have at least a working knowledge of the commercial valuation process to ensure staff can be cross-utilized and reassigned as needed based upon the highest priority work present at any specific period of time.

Recommendation: The Town's currently allocated staffing is appropriate for the Assessing Department. One of the data collectors should be assigned at least half-time to assist the Chief Assessor on commercial valuation.

5. THE DEPARTMENT'S WEB SITE PROVIDES EXCELLENT PROPERTY INFORMATION, HOWEVER IT SHOULD BE ENHANCED TO FACILITATE THE EDUCATION PROCESS, AND TO PROVIDE MORE FORMS ON LINE.

The Assessing Department's web site should be viewed not only as a mechanism for providing property information, but also as an avenue to perform a valuable educational function for customers. As the use of computers, and specifically the Internet, has become more prominent than was the case even five to ten years ago, more of the Department's customers rely upon the web site to obtain information

regarding the functions performed by the Assessor, the required forms for such actions as abatements and exemptions, the role of the Assessor in calculating property values, the role of the Board of Assessors and Appellate Tax Board.

The project team analyzed the Department's web site and found that it is useful in providing information relative to specific properties. It is easily navigated, requiring only that the user know a property address, parcel number or owner name. The web site also provides access to a variety of relevant data either through the online parcel search or through posted reports and documents. Available information includes FY12 commercial / industrial sales histories, department of revenue sales codes, assessor developed powerpoints and reports regarding the most recent assessment issue, current and historical tax rates. From the online parcel search, individuals can access information such as lot and building size, appraised values of land and building, interior and exterior building attributes and many other details. The Department also provides extensive information regarding state assessment requirements (by linking to state manuals), access to the annual income review survey for downloading, and personal property forms. Although other Massachusetts cities and towns do provide similar data on their web sites, it is far from universal.

Although the web site is useful in its provision of property details and basic information on operations, it can be improved to serve as a more useful educational and customer-interface tool. Specifically, the project team noted the following deficiencies in the Department's web site.

- There is no mention of the role and function of the Board of Assessors, nor of the appeals process generally (although members are listed, along with Board Meeting dates and times).

- The list of “Frequently Asked Questions” (FAQ’s) deals with a relatively limited set of issues and concerns the public may have.
- There are no forms available for downloading to prepare customers for their visits to the Division’s office. There is one “link” to access the State Department of Revenue documents to access filing requirements and qualifications for clause exemptions, motor vehicle excise tax, and chapter land requirements. These should be broken out into individual elements and posted on the Town’s website with descriptions of who is eligible and what is required to submit. Simply linking to the state website does not provide a level of customer service that is expected.

The web site does provide a short list of six frequently asked questions (FAQs), and these are helpful in answering questions certain customers may have regarding what the assessment represents, what assessors look at in conducting assessments, why interior and exterior inspections are important, and a few other details. However, it is recommended that the Department view its web site as not only an informational, but an educational, tool whereby many questions that citizens have about the Assessor and its operational practices are answered.

The following is a suggested list of FAQ’s to place on the Departments’s web site:

- What is an Assessor parcel map?
- How can I get a copy of a map?
- How much will I pay for a copy of a map?
- Where can I get information on parcel splits and/or combinations, and why would someone desire to do this?
- What if I sold my boat or car during the year? Do I have to pay for a full year?
- What is a revaluation and why is it done?
- Will my assessment change even if I didn’t do anything to my property?
- Will someone inspect my property if I buy or sell a home?
- Can I refuse to let an Inspector in to inspect? What happens if I do?

- How does my assessment value relate to my property tax bill?
- What is business personal property?
- Why did I receive a personal property statement?
- Do I have to do anything with it if the property listed on the statement is still in my possession?
- Can I amend the return after I file it?
- Does the Assessor prorate taxes between the buyer and seller in the event that the business is sold?
- How does the Assessor arrive at the taxable value of my personal property?
- I have a second home that I rent out when I'm not there. Do I have to pay personal property taxes on the contents of the home?
- What happens if I don't pay my taxes?
- What exemptions are available to residents of Framingham, how do I know if I'm eligible and how do I apply?

Including FAQs along these lines, should provide a much more usable webpage for the residents of Framingham, reduce calls to the Assessor's Department, and increase transparency regarding operations.

Recommendation: Enhance the Department's web site to include more topical information related to the assessing process, the role of the Board of Assessors, the Appellate Tax Board, personal property, and other items. The Assessing Division should view its web site as an educational tool to answer commonly asked questions, and to provide information that may potentially prevent customers from calling or coming to the office.

Recommendation: The web site should allow customers to download commonly used forms such as motor vehicle and boat excise abatement forms, exemption forms, and others and provide an explanation on eligibility.

6. THE ASSESSING DIVISION SHOULD PROVIDE A PERIODIC TRAINING CLASS TO ALL STAFF ON CUSTOMER SERVICE.

While good customer service is important to all public servants, staff within the Assessing Department have a unique level of interaction with residents that exceeds

that of many other Town employees due to the interaction both within the office setting but also in the field, at resident's homes. For this reason, these staff should be trained to a higher level to ensure both a high level of customer service, but also for handling how to deal with difficult situations that may arise when interacting with disgruntled customers.

The Chief Assessor should ensure that at least every three years, all staff participate in a customer service training session. To minimize costs and maximize benefits to the Town as a whole, this can be conducted in conjunction with other departments who have employees with both office and field responsibilities (such as Buildings and Wire).

The following exhibit shows the topics typically covered in this type of training session.

SAMPLE TOPICS IN A CUSTOMER SERVICE TRAINING COURSE

1. Viewing Customer Service as an Attitude of Service
2. Understanding Customer Expectations, and Creating a Mission Statement to Stay Focused on These Expectations
3. Ensuring That Staff Understand That Attitude Is Controllable
4. Understanding and Dealing with Different Customer Personality Styles
5. Developing Sharp Listening Skills
6. Telephone Techniques
 - Greetings
 - Holds
 - Transfers
 - Returning Calls
7. Learning the Customer Service Vocabulary

- Keeping the Customer Calm with Specific Words
 - Persuasive Language Patterns to Gain Cooperation
8. Dealing with Angry Customers
 - In the office
 - In the field
 9. Developing skills in communicating at different levels to meet needs of customers.
 10. Determining when to seek assistance in resolving a situation.

These are representative topics that can be covered in this training, but provide a description of the breadth of topics that must be covered. Since data collectors do a significant portion of their work in the field, on resident's properties, and in their homes, a companion piece to this should be field safety protocols.

Recommendation: The Department should ensure that all staff receive appropriate customer service training. Field staff should also receive training in field safety protocols.

7. THE ASSESSING DEPARTMENT SHOULD INSTITUTE A MECHANISM FOR CUSTOMERS TO REPORT THEIR LEVELS OF SATISFACTION WITH SERVICES RECEIVED.

The Assessing Department provides various literature and other information a to customers at the front counter. These include the following:

- Application for Abatement of Excise Tax
- Motor Vehicle Excise Information Pamphlets
- Property tax valuation information

In addition to the topical information provided at the counter, the Division provides access to a variety of data for the public to review and research either in hard copy or online. These include the following:

- Commitment books by owner name

- Property values by owner name
- Property values by parcel number
- Map book
- Road listings by street name

The project team noted no information on qualifications for specific types of exemptions (e.g., elderly, veterans), although there is a posting that notes that the qualifications have been liberalized to include a greater number of citizens in the elderly category.

Notably absent from the front counter are customer input cards which solicit feedback regarding the services received by staff. In a customer-driven service such as the Assessor, this is a critical piece of information that not only allows citizens to voice their opinions on strengths, improvement opportunities and services desired, but also serves as a valuable tool for managers to design services that the taxpayers desire.

Although ideally the feedback received on Assessor functions would be a part of an overall Town-wide service assessment, it is infeasible for one Department to initiate a survey of that magnitude. It is therefore recommended that the Department place feedback cards at the front counter that solicits the following information:

- Was the customer service staff courteous in the delivery of the service?
- Was the information you requested provided in a prompt manner?
- Were you greeted by a customer service representative within a reasonably short amount of time? If not, how long was your wait?
- Did the customer service staff member you dealt with knowledgeable in the issue you discussed?

- If the customer service staff member you dealt with did not immediately know the answer to your question, did he/she commit to getting back with it?
- What information or service should we be providing to you as a customer which we are not already providing?

Obtaining feedback from customers not only provides potentially valuable input, but demonstrates to customers that their opinions are important to staff. These cards should also be left by data collectors at each property where they conducted an inspection and a resident was home at the time. Gaining this input should be viewed in the context of an overall performance measurement system of reporting, which will be discussed in a later section of this report.

Recommendation: The Department should implement customer feedback cards to solicit information regarding the level of service provided to the public.

8. THE ASSESSING DEPARTMENT SHOULD DEVELOP A MANAGEMENT REPORTING SYSTEM WHICH DEFINES PERFORMANCE GOALS AND OBJECTIVES, AND REPORTS PROGRESS AGAINST THESE PERIODICALLY.

As has been noted throughout this report, the Assessing Department is generally accomplishing its required workloads in an efficient and effective manner, with staffing levels that are appropriate for the functions being performed. However, although the Department reports a variety of required reports defining valuations, sales ratios, numbers of parcels, and many other statistics required by the Department of Revenue, there are few internal management reports which define the efficiency with which it is utilizing its resources, the productivity of staff, and the timeliness with which work is accomplished. This is partially understandable in a governmental function such as the Assessor, whose activities are largely reactive and are based on incoming customers, phone calls, sales transactions, and other characteristics.

However, there are a number of advantages to the accumulation and reporting of workloads and the performance against specific objectives. First, the reporting of these objectives defines the Department, and educates the public about its functions. To the extent that the Department defines and reports its objectives (for example, average numbers of inspections performed each day by the data collectors; numbers of deed transfers processed per staff member, etc.), it defines for the public the important facets of operations in the Assessing Division.

Secondly, the definition and reporting of performance measures facilitates the analysis of the degree to which workload levels are changing, and the ability of current staffing levels to accommodate them. If, for example, the number of building permits increases by 30% over a period of time, this should “trigger” an analysis of the degree to which the current staff member can accommodate this level of activity, and should be based on comparisons to known benchmarks, either those of IAAO, or other documented experience of the Division.

Finally, one of the great benefits of the reporting of performance measures is in the definition of the quality of the services provided. If the Department is providing efficient and effective services, yet the public which it serves is dissatisfied with the results, the Department has not accomplished its objectives. In this regard, it is necessary to periodically survey the public, both formally and informally, to ascertain taxpayers’ levels of satisfaction.

The performance measure initiative is one which will evolve over time to reflect the important characteristics of the Department. However, the following performance measures are suggested by the project team as fundamental and basic performance

characteristics which could be easily reported by the Framingham Assessing Department. The performance measures listed below do not include any which rely upon activity based costing, as the project team recognizes that, at least as of this date, the Department does not capture time and costs data by function. However, it is recommended that the Department staff after implementing a basic set of performance measures begin to accumulate time by activity in order to report such characteristics as cost per appeal, cost per commercial appraisal, cost per permitted inspection, etc.

Performance Measure
At least 95% of customers are satisfied with customer service received
At least 95% of property ownership records are updated within 60 days of deed transfer
New construction is added to the system within 30 days 95% of the time
Percent of fair and equitable valuations that meet or exceed DOR guidelines
Percent of properties in the Town which are inspected annually
Percent of owners that are satisfied with their property valuations
Percent of maps updated within 30 days of parcel split, combination, or other attribute change
Percent of inspections completed as scheduled
Percent of abatement applications received (compared to total parcels)
Percent of abatement requests granted
Number of inspections completed per data collector

The consistent reporting of these, as well as other, performance measures will ensure that the Department's objectives are understood, and that managers are able to identify particular strengths and improvement needs.

Recommendation: Implement a management reporting process whereby goals and objectives of the Department are defined, measured and reported. This will ensure that stakeholders (taxpayers, Board of Assessors, Town Board, Town management, etc) are apprised of the important facets of the organization, as well as the Department's performance against stated objectives.